

FROM WHITFIELD COBB, D. D. S.
WINSTON-SALEM, N. C.


11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
DR. AUTO EXPENSE TRAVELING EXPENSE	DR. Rent, Phone, Water, Fuel, Gas, Current, Automobile	PROFESSIONAL BOOKS LITERATURE	DR. GENERAL EXPENSE			DR. INTEREST AND TAXES	DR. EQUIPMENT PURCHASED	OTHER INCOME		CR. MISCELLANEOUS RECEIPTS	DR. RELIGIOUS, CHARITABLE, EDUCATIONAL DONATIONS	DR. FOR MY PERSONAL USE	DR. LIFE INSURANCE, INVESTMENTS, SAVINGS	DR. DEBITS I PAY MISCELLANEOUS	CR. DEBITS I MAKE DEBITS PAID ME MISCELLANEOUS	Home Improvement	CR. BALANCE ON HAND & IN BANK 1ST OF MONTH		
1085	✓	2946	✓	982	✓	✓	3079	14136	6500	2500	✓	2901	20948	14810	14000	10000	✓	42113	*****
		3500																	
		2775						500											
													2500						
	4862																		
1085	4862	9221	✓	1082	✓	✓	3079	14636	6500	2500	✓	2901	23448	14810	14000	10000	✓	42113	
	B			C					2500										
True Balance	11059			Debits I Owe March 1st	900000													5316	
Cred. out #567	2775			" I make March	10000													11059	
#568	4862			Total	910000														
TSank Bal	18696			Debits I Pay March	14000								250						
				Debits I Owe Apr. 1st	896000								2750						
							70000									60000			
									6500			5275							Blkg
				1675															
1000												400							
							2000								4000				
										2000									
														5000					
													3375						
							375	7000						1825	15000	300000	1000		
1000		500	1675	✓	✓	✓	6207	77000	6500	2000	5275	400	6375	6825	295593	360000	1000	16375	

A Little Essay

on

BETTER BOOKKEEPING for the PROFESSIONAL MAN

To Dr.



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<https://archive.org/details/littleessayonbet00cobb>

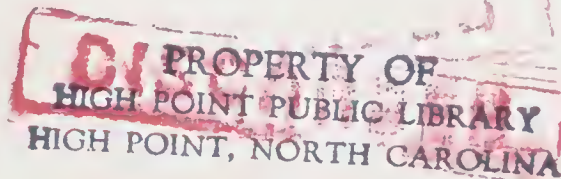
A Little Essay

On

Better Bookkeeping For the Professional Man

By

WHITFIELD COBB, D. D. S.



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A Little Essay On Better Bookkeeping For the Professional Man



THE purpose of this paper is to show how a professional man, whose income is derived from fees offset by necessary practice operating expenses, may easily obtain such information as is necessary in making *income tax returns*, may know his *Cost* and *Profit*, and may also have a clear knowledge of all his financial transactions.

The writer, who was an experienced bookkeeper before taking up a profession, in order to have such information has designed COBB'S CASH-JOURNAL, which has been in use for several years, and which has now been perfected to give, with very little work, much valuable information about the condition of one's finances.

The Cash-Journal itself has instructions printed on the inside cover page; but, in order to make the explanations even more clear, I have had photo-etchings made of sheets showing actual entries of various kinds which might come up in practice. These cuts which follow are half the dimensions of the originals and illustrate perfectly the book and its use.

The double entry idea is carried out, and it must be understood that (with the exception of Daily Practice, column for which is to the extreme left of page), all items must show in two or more columns and the totals of the entries in the "Dr." columns must equal the total of entries in the "Cr." columns.

To grasp the simplicity and value of the System, trace in both Dr. and Cr. columns on sheets marked "*Specimen Entries*" the following items:

Mch. 29—Totals brought forward from foot of preceding page.

Mch. 30—Gross practice (for the day) - - - - - \$47.00

Cash Practice - - - - - 16.50

Deposit - - - - - 63.00

Mch. 31—Mrs. O. E. Davis paid bill - - - - - 27.00

Gross Practice - - - - - 26.00

Cash Practice - - - - - 19.50

Paid Banner Realty Co. office rent for March,
check No. 565 - - - - - 35.00

Twin City Dental Depot, for supplies, \$20;
repairs, \$2.50; new equipment, \$5.00; check
No. 566 - - - - - 27.50

Miss Mary Knox, balance salary office girl - 27.75

Mr. J. C. Reynolds paid \$10 and was allowed
full credit for his account, \$12.50, the bal-
ance, \$2.50, being charged to discounts (col-
umn 10).

Cash was paid as follows: 1 doz, towels, \$3;
laundry, .90; postage, \$1 - - - - - 4.90

Cash drawn out for personal use - - - - - 25.00

(Charged to Whitfield Cobb)

The Motor Co. auto expense - - - - - 48 62

These completing the entries of the month, the columns are then totaled, and these totals are used on Summary and Cost Ledger Sheets as explained later. The total of Column 3 is subtracted from total of Column 2; the remainder, representing balance of cash on hand, is written down under date of April 1. Total of Column 6 is subtracted from total of Column 4, being balance in bank at end of month and is entered on same line with cash on hand under date of April 1. In order to carry out the double entry idea and make the balance automatic, these two balances are also shown in Cr. Column No. 29.

Inserts A, B and C are explained later.

Apr. 1—Balance cash on hand - - - - - \$ 53.16

Balance in Bank - - - - - 110.59

Sou. Bell Telephone & Teleg. Co., office, \$5;
home, \$2.50; total - - - - - 7.50

Eureka Coal Co., coal for home - - - - - 27.50

Gross Practice (no cash practice or deposit
that day) - - - - - 33.00

Bought from The Office Equipment Co.,
equipment worth \$700, on which was paid
\$100, giving notes for the balance of \$600 to
to be paid monthly.

Standard Accident Insurance Co., claim paid
me - - - - - 52.75

J. M. Jones paid me for rent on dwelling	\$65.00
G. P. Putnam Sons Co., books for office -	16.75
Apr. 2—Gross Practice - - - - -	53.25
Cash Practice, \$38, less a discount of \$6 to minister, leaving \$32 cash received.	
Deposit - - - - -	45.00
Apr. 3—Gross Practice - - - - -	39.50
Cash Practice - - - - -	28.50
Deposit - - - - -	35.00
Goldsmith Bros. paid me for amalgam scrap.	10.00
This amalgam having been charged originally to Materials (Column 7), the credit should be deducted from Column 7 and entry is made in red ink or in parenthesis to show item is to be subtracted.	
Apr. 4—Gross Practice - - - - -	25.00
Cash Practice - - - - -	19.00
Deposit - - - - -	104.16
Paid in cash Church, \$4; Smith Laboratory, \$10; total - - - - -	14.00
Standard Building & Loan Association -	60.00
Of this, \$40 was reducing loan and \$20 interest.	
Paid J. C. Williams' for repairs to Jones Street house which I rent to J. M. Jones -	20.00
N. Y. Life Ins. Co., premium - - - -	50.00
Apr. 5—I have a bill against R. N. Pickett for \$35 professional services; he has one against me for	

\$33.75 groceries; he pays me \$1.25, settling both accounts.

E. C. Caldwell has bill against me for plumbing, \$80, (office, \$70, home, \$10), I have bill against him for \$20; I write him check for \$60, settling both accounts.

I borrow from Standard Building & Loan Association \$3,000. They write me two checks, one for \$172, (which covers five months back payments to date of loan, \$150, interest \$3.75, expense of making loan, \$18.25). This check I endorse and hand back to them. They then give me check for \$2,828, net proceeds of loan, which I endorse to City Realty Co., this paying interest of \$62.07, and payment of \$2,765.93 on amount I owe them.

All of these entries, or similar entries, have occurred in my practice, and are given here to show that COBB'S CASH-JOURNAL may be used to record *any and all* financial transactions of the professional man.

Each page is totaled as indicated and footings carried forward until the end of the month.

Inserts A, B and C are merely shown as memoranda, as A and C show on Summary form. B may be shown at the end of the month or on check stubs if used.

COBB'S CASH JOURNAL

WHITFIELD COBB, PUBLISHER

WINSTON-SALEM, N. C.

(Dimensions on this plate exactly half size. Sheets ruled in distinctive colors.)
Columns properly subdivided. Finer lines not shown on this plate.

Specimen Entries.

1	2	3	4	5	6	7	8	9	10	11			
DAILY PRACTICE	DATE	NAME OF PATIENT OR CLIENT EXPLANATION OF OTHER ENTRIES	CR. CREDIT TO PATIENT OR CLIENT	DR. ALL CASH RECEIVED	CR. ALL CASH PAID OUT OR DEPOSITED	DR. DEPOSITED IN BANK	NUMBER OF CHECK	CR. AMOUNT OF CHECK	DR. MATERIALS AND SUPPLIES	DR. REPAIRS AND REPLACEMENTS TO EQUIPMENT	OFFICE LAUNDRY	DR. BAD DEBTS, DISCOUNTS, COLLECT COSTS	LABORATORY
563 50	mch 29	Brought forward	49425	52784	45478	58831	✓	40205	3261	290	1148	✓	1085
4700	30	Gross Practice, Cash Practice, Deposit	1650	1650	6300	6300							
	31	Mrs. O.E. Davis	2700	2700									
2600	31	Practice + Deposit	1950	1950									
	31	Banner Realty Co. march rent					565	3500					
	31	Twin City Dental Dept. mch. acct					566	2750	2000	250			
	31	Miss Mary Knox - bal salary					567	2775					
	31	Mrs. J. C. Reynolds	1250	1000								250	
	31	Ida towels ³⁰⁰ laundry ¹⁹⁰ postage ¹⁰⁰			490				300		90		
	31	Whitfield Cobb (for my personal use)			2500								
	31	The Motor Co. march acct					568	4862					
636 50		Totals	56975	60084	54768	65151		54092	5561	540	1238	250	1085
				54768		54092				A			
	Apr. 1	Balance on hand + in bank		5316		11059			Due from Practice mch. 1st			90000	Town
	1	Sou. Bell Telephone + Telag. Co.					569	750	Practice march			63650	Chas.
	1	Eureka Coal Co.					570	2750				153650	"
3300	1	Practice	✓	✓	✓				Credits to Patients			56975	Town
	1	The Office Equipment Co. - equipmt on time	✓				571	10000	Due from Practice Apr. 1st			96675	
	1	Standard Accident Ins. Co. - claim paid	✓	5275									
	1	J. M. Jones - for rent of dwelling	✓	6500									
	1	G. P. Putnam Sons Co. - books	✓				572	1675					
5325	2	Practice + Deposit (Direct to Minister)	3800	9200	4500	4500						600	
3950	3	Practice + Deposit	2850	2850	3500	3500							
	3	Goldsmith Bros - amalgam scoop	✓	1000					(CR. 1200)				
2500	4	Practice + Dep	✓	1900	1900	10416	10416						
	4	Church ¹⁰⁰ Smith Laboratory	✓		1400								1000
	4	Standard Building + Loan Assn.	✓				573	6000					
	4	J. C. Williams - repairs to Jones St. house	✓				574	2000					
	4	N. Y. Life Ins. Co. - premium	✓		5000								
	5	Mrs. R. N. Pickatt ³⁵⁰ R. N. Pickatt ³⁵⁰ cash	✓	3500	125								
	5	Mrs. E. C. Caldwell ²⁰⁰ plumbing mych. ⁶⁰⁰	✓	2000			575	6000					
	5	Standard B. & L. Assn. - new loan 5 mos. paym ³⁰⁰⁰ 1st. appm ¹⁵ 2nd. appm ¹⁵ 3rd. appm ¹⁵ 4th. appm ¹⁵ 5th. appm ¹⁵ 6th. appm ¹⁵ 7th. appm ¹⁵ 8th. appm ¹⁵ 9th. appm ¹⁵ 10th. appm ¹⁵ 11th. appm ¹⁵ 12th. appm ¹⁵ 13th. appm ¹⁵ 14th. appm ¹⁵ 15th. appm ¹⁵ 16th. appm ¹⁵ 17th. appm ¹⁵ 18th. appm ¹⁵ 19th. appm ¹⁵ 20th. appm ¹⁵ 21st. appm ¹⁵ 22nd. appm ¹⁵ 23rd. appm ¹⁵ 24th. appm ¹⁵ 25th. appm ¹⁵ 26th. appm ¹⁵ 27th. appm ¹⁵ 28th. appm ¹⁵ 29th. appm ¹⁵ 30th. appm ¹⁵ 31st. appm ¹⁵ 32nd. appm ¹⁵ 33rd. appm ¹⁵ 34th. appm ¹⁵ 35th. appm ¹⁵ 36th. appm ¹⁵ 37th. appm ¹⁵ 38th. appm ¹⁵ 39th. appm ¹⁵ 40th. appm ¹⁵ 41st. appm ¹⁵ 42nd. appm ¹⁵ 43rd. appm ¹⁵ 44th. appm ¹⁵ 45th. appm ¹⁵ 46th. appm ¹⁵ 47th. appm ¹⁵ 48th. appm ¹⁵ 49th. appm ¹⁵ 50th. appm ¹⁵ 51st. appm ¹⁵ 52nd. appm ¹⁵ 53rd. appm ¹⁵ 54th. appm ¹⁵ 55th. appm ¹⁵ 56th. appm ¹⁵ 57th. appm ¹⁵ 58th. appm ¹⁵ 59th. appm ¹⁵ 60th. appm ¹⁵ 61st. appm ¹⁵ 62nd. appm ¹⁵ 63rd. appm ¹⁵ 64th. appm ¹⁵ 65th. appm ¹⁵ 66th. appm ¹⁵ 67th. appm ¹⁵ 68th. appm ¹⁵ 69th. appm ¹⁵ 70th. 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COBB'S CASH JOURNAL

WHITFIELD COBB, PUBLISHER

WINSTON-SALEM, N. C.

DAILY PRACTICE	DATE	NAME OF PATIENT OR CLIENT EXPLANATION OF OTHER ENTRIES	1 CR CREDIT TO PATIENT OR CLIENT	2 OR ALL CASH RECEIVED	3 OR ALL CASH PAID OUT OR DEPOSITED	4 OR DEPOSITED IN BANK	5 NUMBER OF CHECK	6 OR AMOUNT OF CHECK	7 OR MATERIALS AND SUPPLIES	8 OR REPAIRS AND REPLACEMENTS TO EQUIPMENT	9 OFFICE LAUNDRY	10 OR PAID DEBTS DISCOUNTS COLLECT COSTS	11 LABORATORY
	192		Figures On Opening Book	January Monthly Figures	January Totals and Balances	February Monthly Figures	February Totals and Balances		December Monthly Figures	December Totals and Balances	Final Entries Closing Entries	Final Entries Totals and Balances	
		Summary and Cost Ledger Sheet A											
1		Balance Due from Practice 1st of Month	266.00	266.00	266.00	303.40	266.00		446.57	266.00	400.07	266.00	
2		Monthly Practice		493.25	493.25	417.75	911.00		294.00	6554.82		6554.82	
3		Total	266.00	759.25	759.25	721.15	1177.00		740.57	6820.82	400.07	6820.82	
4		Less Credit to Patients or Clients		455.85	455.85	535.65	991.50		340.50	6420.75	102.00	6522.75	
5		Balance Due Me from Practice End of Mo.	266.00	303.40	303.40	185.50	185.50		400.07	400.07	298.07	298.07	
6		Materials and Supplies	25.00	38.45	63.45	(-20)	63.25		15.56	405.66	(-20.00) Depreciation		
7		Repairs and Replacements to Equipment		✓	✓	60	60		5.58	45.05	1112.9		
8		Laundry		4.75	4.75	4.96	9.71		6.41	110.81	+Bad Debts		
9		Bad Debts, Discounts, Collection Costs		1.80	1.80	✓	1.80		60	19.00	102.00		
10		Laboratory		23.00	23.00	20.71	43.71		1.20	14.726			
11		Auto Expense, Travelling Expense - Professional		✓	✓	✓	✓		✓	✓			
12		Rent		✓	✓	50.00	50.00		25.00	300.00			
13		Phone		5.00	5.00	5.00	10.00		5.00	6.00			
14		Gas, Current, Water, Fuel		✓	✓	1.80	1.80		2.26	24.10			
15		Assistance		50.50	50.50	40.85	91.35		39.40	619.69			
16		Professional Books - Literature		✓	✓	✓	✓		2.00	7.00			
17		General Expense		12.74	12.74	4.82	17.56		5.54	193.25			
18													
19													
20													
21		Office Taxes		✓	✓	✓	✓		5.40	20.40			
22		TOTAL OPERATING EXPENSE	25.00	136.24	161.24	128.54	289.78		113.95	1952.22	193.29	2145.51	
23		PRACTICE PROFIT <small>Subtract line 22 from " 21</small>	(-25.00)	357.01	332.01	289.21	621.22		180.05	4602.60	(-193.29)	4409.31	
24		Other Income Receipts		41.33	41.33	52.67	94.00		12.66	307.23			
25		Less Other Income Expense		17.69	17.69	51.68	69.37		37.77	457.30			
26		OTHER INCOME NET		23.64	23.64	99	24.63		(-25.11)	(-150.07)		(-150.07)	
27		Debts Make	811.932	✓	811.932	17.36	813.668			839.668			
28		Less Debts I Pay		166.49	166.49	✓	166.49		40.00	1148.00			
29		BALANCE OWED BY ME	811.932	✓	795.283	✓	7970.19			7249.68			
30		Debts Due Me - Miscellaneous	✓		✓	100.00	100.00			100.00		✓	
31		Less Debts Paid Me -			✓	✓			100.00	100.00		✓	
32		BALANCE DUE ME - MISCELLANEOUS	✓		✓	100.00	100.00			0		✓	

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Summary and Cost Ledger Sheet B.			Figures of Opening Books	January Monthly Totals and Figures	January Monthly Totals and Figures	February Monthly Totals and Figures	February Monthly Totals and Figures	February Monthly Totals and Figures	December Monthly Totals and Figures	December Monthly Totals and Figures	Final Entry Closing Figures	Final Entry Closing Figures	Final Entry Closing Figures
a	Interest			2351	2351	6484	8835		2000	33014		33014	
b	Miscellaneous Taxes			1110	1110	1400	2510		4825	10845		10845	
c	Equipment Purchased					375	375			9322			
d	" on Hand First of Year		101969		101969		101969		101969	111291		100162	
e	Depreciation of Equipment End of Year									(-11129)			
f	Religious Donations			3816	3816	3130	6946		2413	2525		2525	
g	Miscellaneous "								50	45383		45383	
h	For My Personal Use									2050		2050	
i	Life Insurance, Investments, Savings			16482	16482	13831	30313		13192	194799		194799	
j	Real Estate and Personal Property 1st of Yr.		940000		940000		940000		(-9105)	78452		78452	
k	Materials and Supplies On Hand at End of Year								940000			940000	
l	Cash on Hand at End of Month		1225		5215		4183			2365		2365	
m	Cash in Bank " " " "		25230		22126		13930			4545		4545	
n	Balance Due Me from Practice (line 5)		26600		30340		18550		40007	(-10200)		29807	
o	" " " Miscellaneous (line 32)						10000						
p	Auto Expense - Personal												
q													
r													
s													
t	TOTAL DEBITS		1095024	1126003		1156759			1465276			1445947	
u	Practice Profit (line 23)		(-2500)		33201		62122		460260			440931	
v	Other Income Net (" 26)				2364		2463		(-15007)			(-15007)	
w	Balance Owed By Me (" 29)		811932	795283		797019			724868			724868	
x	Net Value Assets First of Year		285592	285592		285592			285592			285592	
y	Miscellaneous Receipts			9563	9563		9563		9563			9563	
z	TOTAL CREDITS		1095024	1126003		1156759			1465276			1445947	
	Religious Contributions - Due		519	3807	4526	2902	7278		1550	45484			
	Paid			3816	3816	3130	6946		2413	47408			
	Balance		519	(-09)	510	(-228)	282		(-863)	(-1919)		(-1919)	

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		192					
<u>Condition of Finances First of Year</u>							
<u>Assets:</u>							
	Office		Equipment - present value		1019 69		
			materials and supplies		25 00		
			Cash on Hand		12 25		
			Cash in Bank		252 30		
			Due me from Practice		266 00		
<u>Real Estate and Personal Property:</u>							
			Real Estate - Homerville	6000 00			
			" " Jonesboro	1200 00			
			Stocks, Bonds, U.S. Stamps	250 00			
			Automobile	400 00			
			Life Insurance - present cash value	550 00			
			Miscellaneous Personal Property	1000 00			
			Total Real Estate Personal Propy		9400 00		
	Debts		Due me Miscellaneous				
			Gross Assets			10975 24	
<u>Liabilities:</u>							
	Debts		Due John H. Redmond		464 74		
			First National Bank		300 00		
			Eureka Supply Co.		313 00		
			Standard B. & L. Asso.	4000 00			
			Less payments	3600 00	3640 00		
			Thompson Realty Co.		2855 06		
			N.Y. Life Ins. Co. Loan #205,188	319 52			
			" " " 205,180	227 00	546 52		
			Total Liabilities			8119 32	
<u>Net Value Assets over Liabilities</u>						2855 92	

In order to know whether one is gaining or losing financially, it is well to make a statement of "*Condition of Finances First of the Year*," and compare these statements each year. This may be entered in the back of the Cash-Journal in a manner similar to the form shown. The form may be expanded or contracted to cover assets and liabilities of any volume. In these illustrations, small numbers are used purposely in most cases in order that the additions may be easily checked.

These figures are also of value if the professional man wishes to make a summary and trial balance each month. See cuts marked "*Summary and Cost Ledger Sheet 'A'*" and "*Summary and Cost Ledger Sheet 'B'*." The "*Figures on Opening Book*" (Column 1) are taken from statement of *Conditions of Finances First of Year*."

The columns marked "Monthly Figures" show the cost and other items for the month, while columns marked "Totals and Balances" (also "Totals and Trial Balance") show the totals and balances from the first of the year to the end of that particular month. (The figures in the second column each month may be written in red ink for contrast.) Cross additions are made on Sheet A on all lines except lines 1-3-5-29-32.

The vertical additions of lines 6 to 21 show cost of practice.

On Sheet B, cross additions are made on lines a-b-c-f-g-h-i-p-y.

Other entries are as indicated.

Where an item is put in parenthesis, this

indicates that it is to be subtracted, not added. Red ink may be used instead to indicate this.

Depreciation, bad debts and materials on hand are taken care of in closing entries at end of year, as indicated.

In case the professional man wishes and wishes to keep track of his dues, this may be done as shown in brackets at bottom of Sheet B.

Of course a full double page should be allowed for each Summary Sheet and the column heads need then be written in on the lines to the left only once to show a full year's business.

The "Total Debits" must balance the "Total Credits" each month, or an error has been made.

Likewise "Balance Due Me From Practice End of Month" (Sheet A, line 5), must agree with total of ledger balances. This is an automatic check on errors in bookkeeping, and such errors, if made, should be found and corrected.

COBB'S CASH-JOURNAL may be used with any form of Ledger and any Appointment-Day Book which shows gross practice and cash practice for the day. It is designed for the use of physicians, dentists, oculists, lawyers, osteopaths, opticians—all professional men depending upon fees, not salary, for their income. Will be shipped by prepaid parcel post anywhere in the United States for \$6.00, cash with order or C. O. D.

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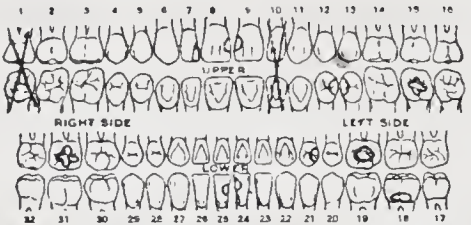

COBB'S SYSTEM OF DENTAL BOOKKEEPING

COBB'S SYSTEM OF DENTAL BOOKKEEPING, which is the development of ten years of dental practice, consists of Cobb's Cash-Journal (which has been explained in the preceding pages), Cobb's Ledger for Dentists and Cobb's Appointment-Day Book for Dentists, and covers fully all the bookkeeping needs of the dentists in general practice. The books may be used separately or together. See illustrations showing specimen entries in Appointment-Day Book and Ledger, and trace related entries of March 31 and April 3.

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Cobb's Appointment-Day Book
FOR DENTISTS
Used best with Cobb's Ledger and Cash-Journal
PUBLISHED BY
WHITFIELD COBB, WINSTON-SALEM, N. C.

Thursday
April 3, 192__

Hour	Name and Address	Examined Chair	Left Chair	Intervention	Actual Time Used	Examination	Separation	Prophylaxis	Purification	Amalgam	Cuticle Practice	Control	Temporary	Lining	Pulp Cap	Devitalized	Treatment	Root Filled	Gold	Perc May	Gold Inlay	Tooth Shade	Gold Crown	Face Crown	Cash Crown	Bridge Work	Art. Dent	Extending	X-Ray	Total Fee	Cash Fee Collected			
9:30																																		
9:30	Mrs. O. C. Davis 1220 N. Central	9:30	9:55	5	20																													
9:30	Mrs. N. T. Ayers	9:00			10																													
9:40	Mrs. Chas. Rosenberg	9:30	10:00		30																													
10:00	Mrs. J. W. Hodge 618 W. 7th	10:05	10:15		10																													
10:30	Mrs. Emma Jones	Didn't come - sick																																
11:00	Mrs. C. T. Carverwell 542 E. Jones				10																													
11:30																																		
12:00	Mrs. C. W. Edwards				05																													
12:30																																		
1:00																																		
1:30	Mrs. T. C. Barnett Farmington	1:30	2:30	5	55																													
2:00																																		
2:30	Miss Etta Powers (age 10)				10																													
2:45	" Alma Williams	2:45	3:15		30																													
3:00																																		
3:30	Mrs. Manley	3:45	4:40		55																													
4:00																																		
4:30	Miss Amelia Amos	4:40	5:25		45																													
5:00																																		
5:30	Mrs. A. E. Hunter	5:40	6:00		20																													
6:00																																		
6:30																																		
Today's Total																																		
Previous for Month																																		
Total This Month																																		

(Dimensions on this plate exactly half size.)

These three books may be described briefly as follows:

LEDGER—Loose leaf sheets are used in a binder of the simplest and most convenient form of construction. Each sheet has large, clear cuts of the teeth, temporary as well as permanent, on which intelligent drawing may be made of fillings. These sheets are ruled and printed on the front and ruled all across the back, giving about three times as much space for records as sheets ruled and printed on one side. There are columns for entering practically every operation ordinarily met with in general practice, simply by inserting the number of the tooth and column for showing the time used, besides the usual ledger columns. Price \$10.00.

APPOINTMENT-DAY BOOK—This is really three books in one—a record of appointments, a book for timing the operations and a record of daily operations, charges and cash practice. It has cuts of the teeth and columns for recording operations corresponding to those in Ledger, to facilitate posting. The total time used, charge made, and cash practice for the day and for the month may be shown, enabling the dentist to realize what his productive time means in money. Price \$5.00.

CASH-JOURNAL—This book is a cash book, journal and check register combined, and was designed with especial reference to making Income Tax returns. Its proper use will show *exactly what practice is costing and profit*. All receipts and all payments, whether by cash or check, are shown here, and distribution is made in columns to show the operating expense (with sub-divisions), cost of equipment, amounts for personal use, credits to patients or clients, deposits and checks, investments, donations, other income, etc. Price \$6.00.

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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16

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RIGHT SIDE LEFT SIDE

NAME Mrs. O. E. Davis SHEET NO.

ACCOUNT TO BE PAID BY her

ADDRESS 1220 N. Broad

OCCUPATION Teacher

PHONE 2138-J

AGE AT FIRST ENTRY 24

COBB'S LEDGER FOR DENTISTS

THIS AND OTHER ACCOUNTING FORMS FOR PROFESSIONAL MEN

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DATE	Examination	Surgeon	Preparation	Prosthesis	Analysis	Guests	Perkins	Consult	Temporary	Lining	Pulp	Clasp	Drill	Truss	Plate	Fill	Gold	Part	Unlay	Gold	Lab	Eye	Shade	Tooth	Gold	Part	Unlay	Gold	Lab	Bridge	Work	Part	Unlay	Gold	Lab	Remarks
Feb. 6	X																																			
8																																				
10																																				
Feb. 20																																				
22																																				
24																																				
Apr. 3																																				

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Detach and Use This Order Blank

DR. WHITFIELD COBB,

Winston-Salem, N. C. Date 192

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Cobb's Cash-Journal (Enlarged) \$ 6.00

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Cobb's Loose Leaf Ledger 10.00

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D. D. S.

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